



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

November 13, 2013

Via Email
Hua Zhong
Joint Company Secretary
CNOOC Limited
65th Floor, Bank of China Tower
One Garden Road
Central, Hong Kong

Re: CNOOC Limited
Form 20-F for Fiscal Year Ended
December 31, 2012
Filed April 24, 2013
File No. 001-14966

Dear Mr. Zhong:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Brad Skinner

Brad Skinner
Senior Assistant Chief Accountant